



Department of Accounting and Management Information Systems
AMIS 3201 – Intermediate Financial Accounting II

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Office: Fisher Hall 428
Class time/location: Tuesday/Thursday 12:45 – 2:05 p.m. in Schoenbaum Hall 320
Office Hours: Tuesday/Thursday 2:30 – 3:30 p.m. or by appointment (contact me to schedule)

I. Course Description and Objective

This is the second of a two-course sequence in financial accounting and reporting at the intermediate level. Upon completion of this course, you should have a strong understanding of (1) how and why particular accounting principles are applied, and (2) the economic consequences of these accounting procedures. This course will reinforce the conceptual basis for financial reporting covered in 3200 and will especially focus on matters related to financing and investing activities.

Most students find this course challenging. This is expected—the course is a) required for accounting majors, b) the second course in the intermediate financial sequence, and c) meant to prepare you for advanced financial accounting topics in the future. Most students experience significant growth over the course of the semester.

II. Course Materials

- A. Required Text:** The required textbook is Intermediate Accounting by Spiceland, Nelson, Thomas, and Winchel (McGraw-Hill, 2025 edition). Most of you will have this book (or book access via CarmenBooks) from your 3200 class.
- B. Required Online Materials:** The McGraw-Hill online homework manager, CONNECT, can be accessed directly through Canvas.

There is a sample assignment posted on CONNECT, with problems from Chapter 5. This assignment will not count toward your final grade, but it will help familiarize you with the CONNECT system.

C. Additional Materials Available on Canvas

- Lecture notes—I will post electronic versions of lecture notes before each class on Canvas. If you would like to make use of these notes in class, please print them or download them to a device ahead of time.
- Annotated notes—I will post annotated lecture notes (i.e., including the notes I make during class) after each class on Canvas.
- Homework solutions—I will post solutions to assigned homework problems on Canvas around the same time you are completing the problems. ***I strongly encourage you to work on the problems on your own before looking at the solutions.***
- Sample exams—I will post at least one sample exam to Canvas prior to each of the scheduled exams. This sample exam is meant to illustrate the types of questions I may ask on your exams, but you should not expect it to fully reflect all of the material you might be tested on. I create new exams each semester.

III. Course Delivery

This course is designated as P, or in-person. Lectures will be delivered in person only. Consistent with university policy, as well as State and Federal requirements, I have little flexibility in the amount of course content that can be provided online. Lectures WILL NOT be recorded.

IV. Course Format

The format of the course is organized around the following model:

- (1) Students read new material and attempt to solve the end-of-chapter exercises (either from the book or on CONNECT) ***before*** class.
- (2) Instructor teaches aspects of the new material with class participation.
- (3) Instructor and students practice exercises together in class.
- (4) Instructor periodically assesses learning through graded homework exercises and exams (See Section V).

V. Course Grading

Grades for the course will be determined according to the following factors and weights:

Factor	Weight
Graded homework assignments	20%
Exam 1	10%
Exam 2	20%
Exam 3	20%
Exam 4	20%
Highest exam score	10%
Total	100%

- The requirements of the course are identical for everyone. This means it is not possible to make up for poor performance through “extra credit” work.
- I will make a one-time, uniform adjustment to all calculated course scores at the end of the semester that results in a target average GPA of *roughly* 2.9-3.2. This can *only* be an upward adjustment, and will *only* happen at the end of the semester; individual exams/assignment grades are not adjusted.

Grades will be assigned based on the following scale:

Calculated Course Score (including one-time adjustment)	Assigned Grade
$\geq 93\%$	A
$\geq 90\%$ and $< 93\%$	A-
$\geq 87\%$ and $< 90\%$	B+
$\geq 83\%$ and $< 87\%$	B
$\geq 80\%$ and $< 83\%$	B-
$\geq 77\%$ and $< 80\%$	C+
$\geq 73\%$ and $< 77\%$	C
$\geq 70\%$ and $< 73\%$	C-
$\geq 67\%$ and $< 70\%$	D+
$\geq 60\%$ and $< 67\%$	D
$< 60\%$	E

I do not round final grades to the nearest percentage, regardless of how close the score is to a grade threshold.

These items are described in more detail below:

- A. Graded homework assignments (20%):** There will be periodic online homework assignments, generally one set each week through the CONNECT system due on Friday evening. Homework assignments must be completed and submitted individually – getting help from others constitutes academic misconduct. Because these assignments will be graded electronically, it is important to submit answers in the form indicated by the question. Further details of these assignments will be discussed in class and posted on CONNECT, accessible via Canvas. If there are fewer than 10 graded homework assignments, the lowest grade will be dropped. If there are 10 or more graded assignments, the two lowest grades will be dropped.
- B. Exams (80%):** There are four exams for this course. All exams are in-person and closed-book. You are permitted to use a basic four-function calculator, but may not use programmable calculators. The first exam is worth 10% and the remaining three exams are worth 20% each. Your highest scoring exam will represent an additional 10% toward

your final grade. For example, if you perform better on your fourth exam than you do on your other exams, your fourth exam will be worth 30% of your final grade.

The exams are scheduled for the following dates (all in the normal classroom):

	Section	Date	Time
Exam 1	All	Tuesday, September 9	During class time
Exam 2	All	Tuesday, October 7	During class time
Exam 3	All	Tuesday, November 18	During class time
Exam 4	All	Tuesday, December 9	During class time

The final exam will NOT be comprehensive in nature. Rather, it will cover material from the last several weeks of the semester (the weeks following the third exam). Note that, due to the nature of the course content, some questions in later chapters will require knowledge covered in earlier chapters.

Exam Conflicts and Accommodations:

You can make arrangements only in the following cases:

- 1) If you need additional time or other accommodations for an exam because of a university-recognized disability, please contact Student Life Disability Services (SLDS). I need to be informed at least two weeks prior to the exam in question.
- 2) If you have other extraordinary reasons that prevent you from taking an exam, contact me as soon as you know about the conflict, but at least 24 hours prior to the exam. If your conflict is an unexpected emergency and arises within 24 hours of a scheduled exam, contact me as soon as you learn of the conflict. In any case, I must be informed prior to the exam.

To obtain permission to be excused from a scheduled exam, students will be asked to provide documented evidence of the conflict. Some general guidelines:

- A note documenting a *visit* to health services is not necessarily a sufficient excuse for missing an exam.
- Minor illnesses, including colds, or fatigue, are examples of unacceptable reasons for missing an exam.
- Illness during the time that a student had intended to study for an exam is not an excuse for missing a scheduled exam.
- Requests to reschedule exams to accommodate a student's travel plans will be denied.

Students with serious illnesses, injuries, or other extraordinary circumstances are encouraged to consult the Dean's office; it, in turn, will provide documentation and guidance to all of the student's professors.

If a student misses a mid-term exam with explicit, advance permission:

There is no make-up exam for the mid-term exams. That portion of their grade will be based on the student's relative performance on the remaining exams.

If a student misses the final exam with explicit, advance permission:

They will be required to take a make-up exam. There is a cost for inflicting this situation: Makeup exams may be more difficult than the original ones. The difference in difficulty will not be adjusted. If a student fails to show up for the make-up exam, they will receive a zero on the exam.

VI. Course Policies

Course communication:

I will send all important class-wide messages through the Announcements tool in Canvas. Please check [your notification preferences](https://go.osu.edu/canvas-notifications) (go.osu.edu/canvas-notifications) to ensure you receive these messages.

Use of AI:

There has been a significant increase in the popularity and availability of a variety of generative artificial intelligence (AI) tools, including ChatGPT, Sudowrite and others. Students are prohibited from using any of these tools in any way in their graded homework assignments or exams.

Attendance / Participation Expectations:

Any student who fails to attend without giving prior notification to the instructor will be disenrolled after the third instructional day of the term, the first Friday of the term, or the second scheduled class meeting of the course, whichever occurs first. *[note: this is university policy]*

Classroom professionalism and etiquette: As budding accounting professionals, I expect you to exhibit behaviors consistent with a high degree of professionalism and respect. Specifically, I expect you to be ready to start class on time and to remain in the classroom for the duration of the class. If you must come to class late or leave early due to extenuating circumstances, please inform me in advance and do your best to not be disruptive when you arrive/leave. Please refrain from distracting behavior, such as cell phone usage, side conversations, disruptive eating, or using laptops for non-class-related purposes. If computer usage during class becomes a problem, I will ban laptops from the classroom for the remainder of the term. Please proofread your emails to ensure they can be understood and will produce a response from me.

Grade disputes: Grades are intended to reflect the overall quality of the performance of the student(s). For all graded assignments except the final, I will entertain requests for re-grades. If you think your grade on an exam or assignment does not reflect the quality of your performance, submit the original exam or assignment (without modification) and a clear written explanation of your reasoning, within one week after the return of your exam or assignment. The written document need not be long, but must clearly identify the problem or issue of concern. I will

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carefully consider all such appeals. I reserve the right to review the entire project or exam; thus, your grade could go up or down. *There will be no grading appeals after the one-week deadline has passed.*

Syllabus subject to change: Please note that this syllabus is preliminary and that the timing of topics and the reading assignments are subject to change. Changes are made at my discretion but intended to optimize the quality and flow of the content. The most up-to-date version of the syllabus can always be found on Canvas, and I will always notify you of any changes when they occur.

Office appointments: I encourage each of you to take advantage of my regularly scheduled office hours to discuss problems and seek assistance when needed throughout the semester. If you would like to speak with me but cannot make it to my regularly-scheduled office hours, e-mail to make an appointment for an office visit. So that I can be better prepared for your visit, please give me a general idea of the topic you'd like to discuss. I typically schedule 15-minute appointments; if you believe you will require more time, request a longer appointment

VII. Additional University Policies and Resources

Academic Misconduct:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's [Code of Student Conduct](#), and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct and this syllabus may constitute Academic Misconduct.

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me. You can also review these resources:

- [Committee on Academic Misconduct](https://go.osu.edu/coam) (go.osu.edu/coam)
- [Ten Suggestions for Preserving Academic Integrity](https://go.osu.edu/ten-suggestions) (go.osu.edu/ten-suggestions)
- [Eight Cardinal Rules of Academic Integrity](https://go.osu.edu/cardinal-rules) (go.osu.edu/cardinal-rules)

Your Mental Health:

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University's Student Life Counseling and Consultation Service (CCS) is here to support you. If you find yourself feeling isolated, anxious or overwhelmed, [on-demand mental health resources](https://go.osu.edu/ccsondemand) (go.osu.edu/ccsondemand) are available. You can reach an on-call counselor when CCS is closed at [614- 292-5766](tel:614-292-5766). **24-hour emergency help** is available through the [National Suicide Prevention Lifeline website](https://suicidepreventionlifeline.org) (suicidepreventionlifeline.org) or by calling [1-800-273-8255\(TALK\)](tel:1-800-273-8255). [The Ohio State Wellness app](https://go.osu.edu/wellnessapp) (go.osu.edu/wellnessapp) is also a great resource.

Religious Accommodations:

Ohio State has had a longstanding practice of making reasonable academic accommodations for students' religious beliefs and practices in accordance with applicable law. In 2023, Ohio State updated its practice to align with new state legislation. Under this new provision, students must be in early communication with their instructors regarding any known accommodation requests for religious beliefs and practices, providing notice of specific dates for which they request alternative accommodations within 14 days after the first instructional day of the course. Instructors in turn shall not question the sincerity of a student's religious or spiritual belief system in reviewing such requests and shall keep requests for accommodations confidential.

With sufficient notice, instructors will provide students with reasonable alternative accommodations with regard to examinations and other academic requirements with respect to students' sincerely held religious beliefs and practices by allowing up to three absences each semester for the student to attend or participate in religious activities. Examples of religious accommodations can include, but are not limited to, rescheduling an exam, altering the time of a student's presentation, allowing make-up assignments to substitute for missed class work, or flexibility in due dates or research responsibilities. If concerns arise about a requested accommodation, instructors are to consult their tenure initiating unit head for assistance.

A student's request for time off shall be provided if the student's sincerely held religious belief or practice severely affects the student's ability to take an exam or meet an academic requirement **and** the student has notified their instructor, in writing during the first 14 days after the course begins, of the date of each absence. Although students are required to provide notice

within the first 14 days after a course begins, instructors are strongly encouraged to work with the student to provide a reasonable accommodation if a request is made outside the notice period. A student may not be penalized for an absence approved under this policy.

If students have questions or disputes related to academic accommodations, they should contact their course instructor, and then their department or college office. For questions or to report discrimination or harassment based on religion, individuals should contact the [Civil Rights Compliance Office](#).

Policy: [Religious Holidays, Holy Days and Observances](#)

Disability Statement:

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. You can connect with them at slds@osu.edu; 614-292-3307; or slds.osu.edu. or in person at 98 Baker Hall, 113 W. 12th Ave.

Creating an Environment Free from Harassment, Discrimination, and Sexual Misconduct:

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Civil Rights Compliance Office:

Online reporting form at <http://civilrights.osu.edu/>,

Call 614-247-5838 or TTY 614-688-8605,

Or Email equity@osu.edu

The university is committed to stopping sexual misconduct, preventing its recurrence, eliminating any hostile environment, and remedying its discriminatory effects. All university employees have

reporting responsibilities to the Civil Rights Compliance Office to ensure the university can take appropriate action:

- All university employees, except those exempted by legal privilege of confidentiality or expressly identified as a confidential reporter, have an obligation to report incidents of sexual assault immediately.
- The following employees have an obligation to report all other forms of sexual misconduct as soon as practicable but at most within five workdays of becoming aware of such information: 1. Any human resource professional (HRP); 2. Anyone who supervises faculty, staff, students, or volunteers; 3. Chair/director; and 4. Faculty member.